



EXPEDITED RULE MAKING

CR-105 (June 2004)
(Implements RCW 34.05.353)
EXPEDITED RULE MAKING ONLY

Agency: Department of Revenue

Title of rule and other identifying information: WAC 458-20-22802, Electronic funds transfer.
RCW 82.32.080 requires that certain taxpayers remit payment of their combined excise tax return liability via “electronic funds transfer” (EFT). RCW 82.32.085 requires that the transfer be completed so that the state receives collectible funds on or before the next banking day following the tax return due date. This rule explains the electronic funds transfer (EFT) process.

NOTICE

THIS RULE IS BEING PROPOSED UNDER AN EXPEDITED RULE-MAKING PROCESS THAT WILL ELIMINATE THE NEED FOR THE AGENCY TO HOLD PUBLIC HEARINGS, PREPARE A SMALL BUSINESS ECONOMIC IMPACT STATEMENT, OR PROVIDE RESPONSES TO THE CRITERIA FOR A SIGNIFICANT LEGISLATIVE RULE. IF YOU OBJECT TO THIS USE OF THE EXPEDITED RULE-MAKING PROCESS, YOU MUST EXPRESS YOUR OBJECTIONS IN WRITING AND THEY MUST BE SENT TO

Name: Pat Moses, Tax Policy Specialist
Agency: Department of Revenue
Address: Post Office Box 47453
Olympia, Washington 98504-7453
FAX (360) 586-5543
E-mail: PatM@dor.wa.gov

AND RECEIVED BY November 6, 2006

Purpose of the proposal and its anticipated effects, including any changes in existing rules:

The rule currently explains that an EFT is due on or before 5:00 p.m., Pacific time, on the banking day following the tax return due date. Chapter 256, Laws of 2006, (HB 2671), provides that if a taxpayer uses the automated clearinghouse (ACH) debit procedure for an EFT, the payment will be deemed to have been received timely if the taxpayer initiates the transfer on or before 11:59 p.m. Pacific time on the return due date with a payment effective date on or before the next banking day after the due date. The ACH credit procedure was not changed.

The Department is proposing this rule amendment to recognize this change. Minor formatting and editing changes are also proposed to provide the information in a more useful manner.

Reasons supporting proposal: To update the information in the rule to recognize 2006 legislation.

Statutory authority for adoption:

RCW 82.32.085, 82.32.300, and 82.01.060(2)

Statute being implemented:

RCW 82.32.080 & 82.32.085

Is rule necessary because of a:

Federal Law?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Federal Court Decision?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
State Court Decision?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

If yes, CITATION:

Date

Name (Type or print)

Alan R. Lynn

Signature

Title

Rules Coordinator

Filed: September 5, 2006

Time: 3:57 p.m.

WSR: 06-18-091

The above information was input by DOR

Name of proponent: Department of Revenue

- ☐ Private
- ☐ Public
- ☒ Governmental

Name of agency personnel responsible for:

Name	Office Location	Phone
Drafting..... Pat Moses	1025 Union Ave. SE. Ste #544, Olympia ,Wa	(360) 570-6116
Implementation.... Alan R. Lynn	1025 Union Ave. SE. Ste #544, Olympia ,Wa	(360) 570-6125
Enforcement..... Janis P. Bianchi	1025 Union Ave. SE. Ste #544, Olympia ,Wa	(360) 570-6147

Agency comments or recommendations, if any, as to statutory language, implementation, enforcement, and fiscal matters: None.